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CHAPTER 9  
MISSION FINANCIAL REPORTS

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## **9A. U.S. Dollar Appropriation Reports -General**

1. Scope

This section contains general information relative to the preparation and submission to AID/W of periodic financial reports developed from U.S. dollar accounting records. The specific instructions for each of the reports are contained in individual sections of this chapter. Each section contains a narrative description and instructions pertaining to the preparation of the report, the source of the data, verification requirements, and an illustrative exhibit showing the report format required by AID/W. As individual fiscal reports are modified, eliminated, etc., only the subsection for that particular report will be affected. Reports prescribed by the Project Accounting Information System (PAIS) are set out separately in 9F of this Chapter.

## 2. Availability of Reporting Data

The data required to be reported in accordance with this section are obtainable from the detailed accounting records maintained by the Mission pursuant to the instructions contained in Handbook 19, Chapter 8 and related requirements in the Mission Controller Guidebook and from the Disbursing Officer's accounts.

## 3. Preparation and Submission of Reports

### a. Report Format

(1) Reports prescribed by PAIS, Attachment 9E, are submitted by cable in the format prescribed in Attachments 9F, 9G, and 9H. The format for the Summary by Allowance, Reconciliation with Allowance Ledger is described in Attachment 9I.

(2) Other prescribed reports, 9A4b are submitted by cable and, in the case of the Summary by BPC Ledger Transactions and Reconciliation with Disbursing Officer's Accounts, Report Control Number U-101, by Mission preparation on lightweight paper stock, legal size 8 1/2" x 14", to facilitate handling and analysis of the reports by AID/W.

### b. Accounting Cutoff

In view of the urgency for prompt and effective financial reporting, an accounting cutoff is authorized to be arranged by the Mission Controller shortly before the close of the calendar month. This cutoff date is coordinated with the Disbursing Officer in order that payments processed through the budget allowance accounting records of the Mission and reported as disbursements are paid by the Disbursing Officer in the same month.

The accounts for the last month of the fiscal year are held open for a reasonable period until all activity has been recorded with special attention given to the inclusion of all valid obligations, or adjustments thereto, which are to be covered by the Section 1311 certification.

### c. Due Dates

The monthly, quarterly, and annual U.S. dollar appropriation reports listed in Section 9A4b and Attachment 9E (PAIS reports) must be submitted to reach AID/W on the dates indicated therein and in the applicable section covering individual reports. Missions are to endeavor to submit the end of fiscal year reports as early as possible in advance of the due dates for year-end reports, and are not to delay the forwarding of these reports until the remaining reports have been completed.

### d. Timely Reporting

Every effort must be exerted to meet the reporting deadlines established by this section. Continued requests to Mission for emergency telegram reports will indicate inefficient Mission administration requiring corrective action by AID/W.

### e. Number of Copies

(1) The U-101 report, Section 9A4b below, is prepared in an original and two copies. The original and one copy are forwarded to AID/W. The remaining copy is retained by the Mission. The original of the report is signed by the Mission Controller or official acting in that capacity.

(2) The reports prescribed by PAIS are submitted in the number of copies shown in Attachment 9E.

### f. Mailing Reports

(1) The U-101 reports are assembled for mailing in an original and one copy. The address, which should be used, is as follows:

Chief, Central Accounting Division  
Office of Financial Management  
M/FM/CAD SA-12  
Agency for International Development  
Washington, D.C. 20523

(with the following legend in large letters and clearly visible),

Attention: AID/W Mailroom  
Contains Fiscal Reports (U-101)  
Deliver to Addressee Unopened

(2) Keep the U-101s and supporting documents separate from other routine mailings to AID/W. Supporting documents for the U-101s should include AOCs issued to AID/Washington and any items reported on Line E of the U-101. Separate the U-101s and mark the original for FM/CAD and the copy for the Bureau DP office. Do not send in revised reports except at the end of the year. Make corrections in the next month's activity. NOTE: Original disbursement vouchers (i.e., SF 1221s and supporting documents) should be sent to M/FM/CAD, Attn. Central File Room, on a monthly basis.

#### g. Section 1311 Certification

The U-101 Reports for the last month of each fiscal year MUST bear the Section 1311 certification.

### 4. Summary of Reporting Requirements

#### a. General

The checklist below summarizes the regular Mission reports of U.S. dollar appropriations required by AID/W, the frequency with which they are due, and the applicable section containing instructions for preparation of the report. (See also Attachment 9E for PAIS reports.)

#### b. Checklist of U.S. Dollar Appropriation Reports

Report Title of Report AID/W Due Date HB/Chapter/Section

U-101 Summary of BPC Led-Monthly-Not later Handbook 19 9B ger Transactions and than 8th calendar Reconciliation with day after the close Disbursing Officer's of month being Accounts reported, including last month of the year.

U-102 Flash Report of Monthly, Telegram Handbook 19 9C Obligations and sent to arrive in Disbursements AID/W beginning of business of first working day after close of month being reported. U-105 Cable U-101 Report as requested.

### 5. Other Reports

Although the basic requirements for control of U.S. dollar funds are fulfilled by the regular reports required by this chapter, additional financial reports have been prescribed in other chapters of this handbook to provide uniform Mission financial data relative to the Agency's assets and liabilities,

and its income and expenses. When a definite need is indicated, supplemental analytical and management reports may be made for Mission operating officials.

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## **9B. Summary of BPC Ledger Transactions and Reconciliation With Disbursing Officer's Accounts (Report U-101)**

### **1. General**

a. The monthly Summary of BPC Ledger Transactions and Reconciliation with Disbursing Officer's Account (Report No. U-101) covers U.S.-dollar funds of Missions for program, operating expense, and/or U.S. dollar trust fund purposes. It provides basic information for the preparation of Agency-wide monthly reports, which set forth the accomplishments of the Mission in financial terms. AID/W uses this report as a source to the automated accounting and reporting system. To be of maximum value all reports must be timely and accurate.

b. The instructions and guidelines set forth herein apply to all MISSION ACCOUNTING STATIONS. All offices operating under the Centralized Disbursing Procedures, Treasury, and the Regional Administrative Center (RAMC) are required to reconcile with Disbursing Officer's accounts on a delayed basis because of the late receipt of the SF 1221 Statement of Transactions. Attachments 9A, 9B, and 9C illustrate delayed reconciliation reporting on the U-101 Reports. Attachment 9A reflects the first month's operations on the delayed reconciliation concept. Attachment 9B is a sample of the second month's report on which lines G and H are used for reconciliation of the net disbursements reported on the prior month's U-101 Report. Attachment 9C is a sample of the third and subsequent months' reports.

### **2. Report Format**

The prescribed report, prepared on legal-size lightweight paper (14 x 8-1/2 inch), is designed to facilitate machine processing and to minimize errors. All items are to be shown on one page, if possible. Attachments providing additional data relating to the U-101 Report must also be submitted on legal-size paper and must clearly identify the specific report and line of the report to which this information relates. Attachments 9A, 9B, and 9C illustrate the report format as follows:

a. Line A is a summary of budget allowance transactions recorded by Budget Plan Code (BPC).

b. Lines B through H outline the reconciliation between Net Disbursements vouchers column of the SF 1015, Budget Allowance Ledgers and Net Disbursements reflected in the Disbursing Officer's accounts for the appropriation being reported.

c. Line I is an analysis of Accrued Expenditures reflected in the NET ACCRUAL Column of Line A on each quarterly report. A Line J is shown on all 9/30 reports to reflect certain categories of Mission outlays (Disbursements) as required by the Office of Management and Budget (OMB) Circular A-84. Special Notes clarifying adjustments and irregularities are shown in applicable sections. (See 9B3c(4).)

### **3. Preparation of Report**

#### **a. General Guidelines**

1) Each month, a single report for each appropriation account, for which there are open budget allowance accounts, is to be prepared. Open budget allowance accounts are (a) current-year budget allowance accounts, and (b) prior-year budget allowance accounts available for disbursement purposes. The U-101 reports should be prepared by the accounting station; for example, a single U-101 report for each 1221 entity.

(2) Show all of the applicable budget allowance accounts under each appropriation being reported.

(3) The information required for the second and third lines of the report is taken directly from the appropriate accounts; i.e., Travel Advance Ledger, Other Mission Expenditure Ledger, etc.

(4) Under any appropriation for which no budget allowance was made to the reporting Mission for which an other Mission expenditure has been made (i.e., an AOC issued) a report must be prepared. In these reports, the appropriate information is shown on lines C and F only. Line A is left blank.

(5) Under no circumstances is an AID/W allowance to be reported.

#### b. Report Heading

(1) Coding for the appropriation, the country number, and the date of the report, illustrated in Attachments, is as follows:

(a) Enter the Treasury Appropriation Symbol and the five character appropriation code which is an alpha-numeric code. Under no circumstances should the allottee code, which is the first position in a Budget Plan Code (BPC), precede the three character alpha code, nor should a fiscal year designator be omitted. As the U-101 reports are submitted by Treasury appropriation symbol, they can include multiple Budget Plan Codes. There will be instances where all BPCs on a given U-101 report do not have the same fiscal year designator (digits 5 and 6 of the BPC). When multiple funding sources on a single U-101 report do occur, the most recent funding year should be used as the fiscal year designator for the appropriation code in the upper right hand corner of the report.

(b) Enter the three-digit reporting country code number (i.e., 641 for Ghana) as shown in Handbook 18, Benefiting Country Codes.

(c) Enter the month and calendar year of the report (i.e., 0182 for January 1982).

#### c. Explanation of Report Item

##### (1) Summary of BPC Ledger Transactions

(a) Transactions Recorded in Mission Budget Allowance Accounts (Line A) Transactions reflected in budget allowance ledgers are reported in applicable columns of the U-101 Report as described below:

1. Budget Plan Code -Codes which identify the budget allowances received by the Mission and reported per Section 9B3a(1).

2. Budget Allowance Amount -Amounts of the budget allowances received by the Mission or unliquidated balance brought forward as of 10/1. This column also reflects the value of unliquidated obligations transferred from closed accounts. Detailed procedures for transfer of unliquidated obligations are explained in the Mission Controller Guidebook.

3. Obligations -Current Month -Total amount of obligations incurred or adjusted and recorded during the month in the Obligations Incurred column of the various budget allowance ledgers being reported as well as adjustments to prior months' which have not been previously reported.

4. Obligations -Cumulative -Amount of cumulative obligations incurred or adjusted and recorded in the Obligations Incurred column of the various budget allowances from the effective date of the Advices of Budget Allowance through the end of the reporting period.

5. Disbursements -Current Month -Payments chargeable to the Mission (whether paid locally, by AID/W, or other Missions) recorded during the report month in disbursement columns of the various budget allowance ledgers being reported.

6. Disbursements -Cumulative -Amount of payment from the effective date of the Advice of Budget Allowance through the end of the reporting period (whether locally, by AID/W, or other Mission) recorded in the disbursement columns of the various budget allowance ledgers being reported. (NOTE: Refer to STATE cable 354119, dated 12/22/82, for the procedures in effect until the implementation on FACS Phase IV.)

7. Unobligated Balance -Amount of unobligated balances reflected in the budget allowance ledgers. This amount must equal the difference between budget allowance amount and obligations -cumulative columns.

8. Net Accruals -Net Accruals; i.e., Accounts Payable and other accrued liabilities less Prepaid Expenses as recorded in the Net Disbursement Vouchers. This Mission column of the various allowance ledgers pertaining to allowances being reported. Program Fund and Operating Expenses Net Accruals are reported quarterly and reflect the constructive receipt concept of accrued expenditures promulgated in OMB Circular 68-10 and applied in PAIS.

(2) Reconciliation of Allowance Expenditures to Disbursing Officer's Account  
Reconciliation of the current month payments reflected in the Mission's budget allowance accounts with the net disbursements made by the disbursing officer is made by completing the following items as appropriate:

(a) Net Advances (Line B)

Current month advance activity is shown in Column 2 and cumulative-to-date advance totals are shown in Column 4.

1. Lines B-1 and B-2, respectively, show the net amount of travel and quarters advances paid during the report month. Only travel advances for which the reporting Mission is accountable are reported on line B-1, including those paid or recovered by other offices and transferred by Advice of Charge (AOC). (All advances paid by the reporting office for other accountable offices are reported on line C.)

2. Advances to contractors are reported on Line B-3. Other advances are explained in detail (i.e., itemized) and reported on Line B-4. (Show the end of month outstanding balance for each type of advance on the respective line for the advance in Column 4.) All advances paid by the reporting office for other Missions are reported on Line C.

(b) Disbursements Made this Month Chargeable to Other Offices (Line C)

Report the amounts paid by the local disbursing officer for AID and other Missions, including amounts of travel advances for which those offices are accountable.

Amounts reported on Line C are determined by an analysis of the current month's postings in the right column and Net Disbursement Vouchers of the ledgers entitled Payments for Other Missions.

1. Column 1 reflects the AOC number. The AOC number should consist of nine digits only as follows: digits 1-3 the issuing country code, digits 4-6 the receiving country code, and digits 7-9 a sequential number. Any information included in the AOC number for Mission or Regional Administrative Management Center purposes is not shown on the U-101 Report.

2. Column 2 reflects the amount of the AOC as issued.

3. Column 3 previously entitled AID/W Travel is not to be used. This heading is now deleted. (See Attachment 9A.)

4. Column 4 is used to identify the Mission charged.

(c) Disbursements Made by Other Offices Chargeable to this Mission (Line D)

Payments made by those offices which have been recorded in the reporting Mission's Budget Allowance or Advance Accounts during the report month from AOC's. Amounts reported in Line D are determined by an analysis of the current month postings to the Other Missions disbursement column in the applicable budget allowance ledgers.

1. Column 1 reflects the AOC number assigned by the Mission issuing the AOC.

2. Column 2 reflects the amount of the AOC.

3. Column 3 previously entitled Charges Rejected is not to be used. This heading is now deleted. (See Attachment 9A.)

4. Column 4 identifies the issuing Mission.

(d) Miscellaneous Items Processed by this Mission (Line E)

Line E reflects items credited to the appropriation by the Disbursing Officer, which are not recorded in the Mission's accounting records, and describes each type. There are only four types of items, which should appear on Line E. (1) Mission transfers of credits for participant training costs are transferred for current year and prior year budget allowance accounts. Participant credits are reported quarterly. Missions are required to submit a separate attachment to U-101 reports for each appropriation in which an accrual for participants is reported on Line E. The purpose of the attachment is to identify by individual PIO/P number the amount of accrual being transferred to AID/W.

The amount of accrual shown for each PIO/P number and the total of the attachment must agree with the amount reported on Line E of the U-101 report. The attachment may be either a listing or a copy of the journal voucher. For further information on the development of the accrual amounts, see the Controller's Guidebook, Chapter 13 and Handbook 19, Chapter 10, Section J: Accounting for Participant Training. The other three items are as follows: (2) U.S. Dollar Trust Fund Deposits, (3) Appropriation Reimbursements Collected (not refunds, refunds are recorded on Line A as credit disbursements), and (4) offset to disbursements, which are transferred during a change in accounting stations.



1. Each item is listed separately and numbered in Column 1.
2. The amount of the item is shown in Column 2.
3. Column 3 is not used.
4. A complete explanation of the item is shown in Column 4.

(e) Net Disbursements (Line F)

The amount, underscored with a double line, is the net amount of all entries in Column 2, plus, current month budget allowance disbursements shown on Line A (i.e., the sum of Line A -Current Month Disbursements, plus or minus Line B, plus Line C, minus Lines D and E). This amount represents Net Disbursements per Mission records as adjusted for the accounting period being reported.

(f) Reconciliation with Disbursing Officer's Accounts

Any differences between the Net Disbursements per Mission records (preceding month's Line F) and those recorded in the Disbursing Officer's accounts (Line H) are reported on Line G as provided below:

1. Line G title reads: Prior Month Reconciliation.
2. Line G-1 reflects Net Disbursements reported on the Mission previous month's U-101 Report.
3. Line G-2 reports are detailed Reconciling Items. Each item is explained and amounts are identified as (+) or (-) amounts. However, if the item is chargeable to another Mission (or AID/W), provide voucher number and covering AOC number in the explanation. (NOTE: Mission Controllers must follow-up on each reconciling item, which was not posted by the disbursing office.)

(g) Net Disbursements Per Disbursing Officer's Account For (insert prior month and year) (Line H)

The net disbursements per Disbursing Officer's accounts are shown in Column 2. This amount equals the amount shown on Line F plus or minus the entries made on Line G-2.

(3) Miscellaneous Information

(a) Accrued Expenditures (Line I)

The accrued expenditure data reported quarterly are abstracted from analytical work sheets, which summarize the accruals (i.e., Accounts Payable and accrued liabilities -recognizing the constructive receipt concept -as further defined in Chapter 13 of the Controller Guidebook, and advance payments, other than those reported in Section II, including prepaid expenses) for the budget allowances being reported. If required by AID/W, accruals for specific accounts are established and reported monthly.

1. Accrued Expenditures (Line I)

- a. Amounts for Accounts Payable and other accrued liabilities as shown in Column 2.
- b. Amounts for Prepaid Expense, are shown in Column 3.

(b) Report of Fiscal -Year Payments (Line J)

The report of Federal Outlays by Geographic Locations, prescribed by Office of Management and Budget Circular No. A-84, also requires a separate identification

of transactions within U.S. Government agencies, transactions with recipients in foreign countries. The information is to be provided by the Mission on each annual U-101 Report is the cumulative fiscal-year payments to the end of the fiscal year being reported, as follows:

1. Line J -Report of Fiscal-Year Payments to:

- a. The General Services Administration.
- b. Other U.S. Government agencies.
- c. Recipients in the United States.
- d. Recipients in Foreign Countries.

Amounts shown (in Column 3) are the payments processed by the paying Missions, regardless of whether certain items may be transferred to other Missions or AID/W by AOC. Prior to submission, total Line J must be reconciled by each Mission with the cumulative disbursements made at the Mission. In addition, payments to other U.S. Government agencies reported in the final U-101 Report (Line J.2) are to be identified by agency. This data is to be provided in a separate attachment to the report, entitled Payments to Other U.S. Government Agencies, listing each agency and the amount of annual payments applicable to each agency.

(4) Special Notes

(a) If a budget allowance is received, or adjusted upward or downward, during the month being reported, indicate such fact in the space available.

(b) A negative unobligated balance (overobligation) either on a current-or prior-year budget allowance, remaining at the end of a reporting period, will be explained by the following statement under Special Notes when applicable:

I have reviewed the overobligated balance in budget allowance and am satisfied that this overobligation has not been caused by willfulness or negligence. To the extent that this overobligation results in whole or in part from failure to record an obligation document prior to its release, necessary corrective action has been taken to preclude future recurrence. My findings in this connection are fully documented and have been filled to facilitate future audit and reconciliation.

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Signature and Title of Controller or  
person acting in that capacity

If it is believed that the above statement cannot be submitted because all of the elements therein are not applicable to the particular situation, than a separate specific statement, also signed, explaining the cause of the negative unobligated balance is shown on the reverse side of the applicable U-101 Report and is to be shown, even though repetitive, as long as the negative balance remains.

(5) Certification

A certification of the correctness of the report is furnished in the lower right-hand corner of the report. In addition, the final U-101 Reports for each fiscal year, must include the Section 1311 certification prescribed in Chapter 1A11b of this Handbook. The Mission Controller or individual acting in that capacity signs only the original copy of the report.

4. Submission of Report

The report is assembled for mailing in accordance with instructions in Section 9A3f and forwarded by airmail to arrive in AID/W no later than the 8th calendar day after the close of the month being reported. At the end of each fiscal year, Missions submit a final report to arrive in Washington not later than October 8th. Final data is reconciled with the applicable SF1221, Statement of Transactions, in sufficient time to meet the October 8th deadline; the report is marked Final and no additional reporting is required.

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## **9C. Flash Report of Obligations and Disbursements**

### **1. Purpose and Scope**

The monthly U-102 Report is a telegram advice of cumulative current fiscal-year obligation activity. The report covers all U.S. dollar funds of Missions for program and operating expense purposes. It provides AID/W with the essential advance data necessary for program reporting to OMB in compliance with the Revenue and Expenditure Control Act of 1968 (P.L. 90-364).

### **2. Report Format and Procedures**

- a. The U-102 Reports are sent by telegram to arrive in AID/W at the beginning of business of the first working day after close of the month being reported, except for the last month of the fiscal year. Submission of the end of fiscal-year reports are extended to the 5th day of the following month, unless otherwise advised.
- b. The report is submitted in two parts. Part I reflects, by Budget Plan Code, the budget allowance and obligation data for current fiscal-year budget allowance activity only. Part II reflects, by Appropriation Code, the cumulative net disbursements for the fiscal-year-to-date, equivalent to and reconcilable with amounts reported in each applicable SF 1221 -Statement of Transactions. The format of the report is illustrated in Attachment 9D and detailed instructions are outlined in Section 9C3 below.

### **3. Guidelines for Preparation of Report**

#### **a. Part I -Budget Allowances and Obligations**

This section of the report reflects, by budget plan code, the budget allowance amounts and the cumulative obligations for the current fiscal-year activities as follows:

##### **(1) Column (1) -Budget Plan Code**

Show all current-year Budget Plan Codes for which budget allowance records are being maintained by the Mission. The Budget Plan Codes in this column should be identical to those reported in Column (1), Line A, of the U-101 Report.

##### **(2) Column (2) -Budget Allowance Amount**

Report total amount of each fiscal-year budget allowance received by the Mission. The amounts shown in this column are equivalent to amounts reported in Column (2), Line A, of the U-101 Report.

(3) Column (3) -Cumulative Obligations

Report total amount of cumulative obligations incurred against current fiscal-year budget allowances from the beginning of the fiscal year (or date budget allowance issued) to the end of the period being reported. The amounts in this column are equivalent to amounts reported in Column (4), Line A, of the U-101 Report.

b. Part II -Net Disbursements

This section reflects cumulative net disbursements by appropriation or fund for both current-and prior-year accounts disbursed during the fiscal year being reported. The activity reported should be reconcilable with the net disbursements in the SF 1221 originated by the servicing Disbursing Officer. (See Section 9C2b.)

(1) Column (1) -Appropriation Code

Show the five character alpha-numeric code that identifies the AID appropriation or fund from which funds are disbursed. (See Handbook 18, Appendix D, III.) Include both current-and prior-year appropriations and funds available for disbursing.

(2) Column (2) -Net Disbursements

Show cumulative net disbursements, fiscal-year-to-date by appropriation and/or fund. The amounts reported are to represent the net cumulative total of disbursements and collections processed through the accounts of the servicing Disbursing Officer through the month being reported, plus schedules forwarded to the Washington Disbursing Center (WDC) or Regional Disbursing Officer. Included are cumulative amounts for:

(a) Refunds, reimbursements, and/or loan repayments and interest credited to the respective appropriations and funds.

(b) Disbursements transmitted by Advice of Charge to other Missions and AID/W. (Disbursements received from other Missions and AID/W through Advice of Charge procedure are to be excluded).

(c) Advances from appropriations and funds. Advances to another AID-symbol account (i.e., 72X6117) are reported as a disbursement from the funding appropriation and the subsequent repayments of such are reported as a reduction of disbursements.

(3) Deposit and disbursement activity in the dollar Trust Fund Account 72X8502 is reported separately in a two line entry as follows:

(a) Deposits will be reported on the first line and will be identified by the alpha designator AR (Appropriation Receipts) to the right of the Fund Symbol TAX-FY in Column 1.

(b) Disbursements will be reported on the second line opposite the Fund Symbol TAX-FY in Column 1.

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**9D. Quarterly Project Report -Dollar Funded (Report Control Symbol U-203 and Foreign Currency Quarterly Project Report (Report Control Symbol U-204)**

## 1. Supersession

AID reporting requirements on the financial status of U.S. dollar and U.S.-owned local currency funded projects in effect prior to implementation of Project Accounting Information System (PAIS) are superseded by the requirements in Section 9F of this chapter, effective October 1, 1980. Reports comprising system inputs to PAIS, summarized in Attachment E, follow:

## 2. Summary of System Inputs to PAIS

- a. Projected Obligations and Expenditures, Congressional Presentation Table II, 9F2.
- b. Project Agreement Abstract (cable), 9F3.
- c. Project Flash Report (cable), 9F4.
- d. Project Financial Activity Report (PFAR cable), 9F5.
- e. Summary by Allowance, Reconciliation with Allowance Ledger, 9F6.

## 3. Reconciliation with Budget Allowance Ledger

In addition, the Reconciliation with Allowance Ledger, 9F6 and Attachment 9I continues in effect with respect to AID grant projects only.

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## **9E. USAID General Ledger Trial Balance -Imprest Funds (Report Control Symbol U-251)**

### 1. Purpose

The USAID General Ledger Trial Balance -Imprest Funds, Report Control Symbol U-251, provides AID/W with necessary accounting source data for the Agency's General Ledger and other checks in AID/W. The Agency General Ledger account represents a consolidation of all advances made by the U.S. Treasury and/or Disbursing Officers to AID Cashiers on a worldwide basis. These reports also enable AID/W to comply with the requirements of Section 2730 of Title 7, Standardized Fiscal Procedures of the General Accounting Office Policy and Procedures Manual. This section stipulates that each U.S. Government agency will, upon establishment of an imprest fund, open in its General Ledger accounts appropriate asset and liability accounts to record the amount of the funds advanced to Cashiers as well as any subsequent increases and decreases in these funds.

### 2. Format of the Report and Procedures

- a. The report is submitted in the format illustrated in Attachments 9J and in accordance with the instructions outlined in Section 9E3. Missions complete all sections of the form and forward an original and one copy in sufficient time to reach AID/W: Office of Financial Management, Central Accounting Division, M/FM/CAD, not later than the 12th of October each year.
- b. A negative report is submitted by Missions, which do not have an AID Cashier.

### 3. Guidelines for Preparation of Report

- a. Item (1) -General Ledger Accounts

(1) The amount shown in the debit and credit columns for the respective General Ledger Account Numbers 1142 and 2182 is the balance shown for these two accounts in the Mission's General Ledger. These amounts are the dollar equivalent of the Imprest Fund at the time the original advance was made adjusted for subsequent increases and decreases in the advance. While the actual advance (or increase or decrease) may have been made in local currency the dollar amount is the amount recorded in the Disbursing Officer's books at the time of the advance (or increase or decrease). It is NOT necessarily the dollar equivalent of the balance of the cash on hand at the end of the fiscal year.

(2) A Mission will submit only one report even though it has more than one cashier. (See Section 9E3c.)

(3) For the purposes of this report include only the advances made by the Disbursing Officer to Class A, Class B, and Class D cashiers.

b. Item (2) -Cashiers' Names

List the names of Class A, Class B, and Class D cashiers. Do not list the names of either subcashiers or alternate cashiers.

c. Item (3) -Amount Advanced -Dollar Equivalent

(1) Opposite each cashier's name insert the amount of the advance for which he/she is responsible to the Disbursing Officer. This is normally the amount of cash on hand at the end of the year plus reconciling items such as replenishment vouchers in process for payment, cash payments not vouchered, accommodation exchange checks on hand, and advances to subcashiers and alternate cashiers. Do not include cash on hand which represents collections in process for deposit with the Disbursing Officer or any other item not directly related to the cashier's advance.

(2) The total of this column must agree with the amount shown for General Ledger Account No. 1142 in item (1).

CDT: 1977/08/02

EDT: 1983/02/16

## **9F. Project Accounting Information System (PAIS) Reporting Requirements**

### **1. Changes in Financial Reporting System**

a. Certain modifications in the financial reporting system of PAIS have been made beginning with FY 1981 to improve the timeliness, validity and management usefulness of financial projections and reports submitted to AID/W.

b. Specific requirements for reporting to AID/W under the PAIS project financial system are as follows, beginning with FY 1981:

- (1) Projected Obligations and Expenditures, CP Table II
- (2) Project Agreement Abstract
- (3) Project Flash Report
- (4) Project Financial Activity Report (PFAR) Cable
- (5) Summary by Allowance, Reconciliation with Allowance Ledger

c. Use of the Project Implementation Plan (PFIP), AID Report Control Symbol U-750-1 and Projected Obligations Report, Control Symbol U-750-2 are discontinued.

d. These changes place substantially greater reliance on Mission Controllers for submission of data in cable formats as opposed to completion of preprinted forms. Mission Controllers will bear sole responsibility for continuing project specific input (PSI) accounting which will no longer be reported on PFAR's or recorded in Project Authorizations.

e. Attachment 9E summarizes the new PAIS AID/W reports, due dates, prescribed formats, and descriptive information. Reports are submitted to AID/W, attention of M/FM/CAD.

## 2. Projected Obligations and Expenditures

a. The CP Table II report serves as an input of projected obligations and expenditures to the Project Accounting Information System (PAIS).

b. The PAIS requirements for projected obligations and expenditures, by project, will be obtained from the CP Table II data submitted to and in accordance with instructions from the Office of Legislative Affairs. A separate report, other than the CP submission, will not be required.

## 3. Project Agreement Abstract

a. This document is a cable to be transmitted by field missions immediately upon signing a project agreement for a new project and is to contain the following information:

- (1) Project Number (XXX-XXXX.XX)
- (2) Project Title (As reflected in Project Paper)
- (3) Date Agreement Signed (Start Date)
- (4) Project Assistance Completion Date
- (5) Grant Amount Authorized (Life of Project)
- (6) Loan Amount Authorized (Life of Project)
- (7) Amount of Initial Grant Obligation
- (8) Amount of Initial Loan Obligation
- (9) Appropriation Code of Initial Obligation-Grant and Loan
- (10) Other Authorized Appropriation Code(s)
- (11) Primary Technical Code
- (12) Primary Purpose Code

b. See Attachment 9F for format.

## 4. Project Flash Report

a. In order to provide management with the current status of a project as well as the status of current year projected obligations on a monthly basis, USAID and reporting offices are to furnish monthly cable advice of changes in current year obligations, increases or decreases.

b. This request is limited to instances when a new project is obligated or when adjustments, increases or decreases, are recorded against current year funds.

c. The information requested is limited to three items for grant funds-project number, budget plan code, and cumulative current year obligation; and three items for loan funds-project number, loan number, and cumulative current year obligations.

d. The Project Flash Report is due in AID/W by the 2nd day of each month. Monthly negative reports are required when applicable.

e. See Attachment 9G for format.

#### 5. Project Financial Activity Report

a. The Project Financial Activity Report is a quarterly cable providing project accounting information related to activities occurring in the current fiscal year. This information is entered into the AID/W Project Accounting Information System.

b. Any BPC in which the last two digits of the Budget Plan Code (the third and fourth digit of the Function Code of the BPC) contain the numbers listed below, must be reported in the PFAR cable with a proper project number: 11,12,13,17,18,19,61,75. Unless advised to the contrary, any funds in which the BPC does not contain the above two digits are considered as nonproject activities and accordingly are not required to be reported in the PFAR cable, disregarding the fact that the activity may have a seven digit project number assigned.

c. Any project, which has not been reported in a Completed (C) status must be listed on the PFAR cable even when there is no activity. Zeros should be listed in the amount columns.

d. A project that reaches a Complete (C) status during the fiscal year should be listed on each quarter's PFAR cable through and including the PFAR cable for 9/30.

e. Descriptions of the status codes are as follows:

(1) A: Active-A project on which implementation is still ongoing and the PACD has not lapsed.

(2) T: Terminating-A project on which all goods and services have been received or are in transit to the project site.

(3) C: Completed-A project moves from the T status to the C status upon final disbursement. All necessary deobligations/upward adjustments have been made and cumulative obligations and expenditures will equal, both on a cash and an accrual basis. The C status is normally reached no later than nine months following the PACD.

f. The PFAR is due quarterly on the 7th day following the quarter end.

g. See Attachment 9H for format.

#### 6. Summary by Allowance: Reconciliation with Allowance Ledger

a. The Summary by Allowance is used to reconcile grant funded project ledgers by BPC to Budget Allowance Ledgers. (Report U-101B)

b. This report is to be transmitted with the U-101 reports (Summary of BPC Ledger Transactions and Reconciliation with Disbursing Officer's Accounts) scheduled to arrive in AID/W no later than the 8th day after the close of the quarter. It is limited to AID grant projects and basically reconciles the Budget Allowance Ledger to the grant funded project ledgers.

c. The report consists of a one line entry of certain data elements for each open budget allowance extracted from the Budget Allowance Ledger with pertinent prior year and closing net accruals subtracted, compared to the same data elements extracted directly from the PFAR cable.

d. The report format is as follows:

Budget Allowance Ledger PFAR Cable Obligations

1. Current Year Budget Allowance Equals column 8 Grants Accounts (Cumulative fiscal plus the inverse of year totals-to date, as shown Column 10 Grants in the Obligations Incurred Column)



2. Prior Year Budget Allowance Equal Column 10 Grants -Accounts (Cumulative Obligation Adjustments To Prior Adjustments from Oct. 1 through year Obligations end of the reporting period as shown in the Obligations Incurred Column)

Accrued Expenditures

All Open Budget Allowance Equals Column 9 Grants  
Accounts (Cumulative fiscal Expenditures year totals-to date, as shown in the Net Disbursement Voucher Column)

e. The original and one copy of the completed report are mailed with the U-101s in sufficient time to arrive in AID/W no later than the 8th calendar day of the month following the quarter being reported.

f. See Attachment 9I for format.

CDT: 1977/08/02  
EDT: 1982/03/31

ATTACHMENT 9A -9C

U-101 Report

Not available electronically

CDT: 1977/08/02  
EDT: 1983/02/16

ATTACHMENT 9D  
Flash Report (Report U-102)  
(Illustrative)

FROM: AMEMBASSY KATHMANDU

TO: SECSTATE WASHDC PRIORITY

FOR: FM/CAD

SUBJECT: REPORT OF OBLIGATIONS AND DISBURSEMENTS AS OF  
PART I -MISSION OBLIGATIONS

Budget Budget Cumulative  
Plan Allowance Obligation Code Amount FY to Date  
(1)(2)(3)

COEA-82-27367-UO00 500,000 230,000  
HDAA-82-27367-AG138, 400,000 2, 200,000  
HDAA-82-27367-BG13 150,000 25,678  
HDAA-82-27367-CG13 700,000 248,933

## PART II -NET DISBURSEMENTS

AppnNet Disbursements  
Code FY to Date  
(1)(2)

OEA-82101,625 OEA-81678,229 DAA-82211,485 DAA-81 52,006  
FNX-80 5,685,204 PHX-80 15,000 EHX-80 9,875  
NOTE: Report figures to nearest dollar.

CDT: 1977/08/02  
EDT: 1983/02/16

### ATTACHMENT 9E

Reports Prescribed by PAIS

Project Accounting Information System  
Summary List of System Inputs

Title Due Date Format Brief Description

- I. Projected Obl-Annually, as As est. Transmits projected obligations and Expend-established by AID/gations and expenditures.  
itures Congression by AID/LEG.LEG  
al Presentation Table II
- II. Project Agree-Upon signing Cable Transmits project number,  
ment Abstract project agree-project agreement amount,  
ment for new PACD, and primary techniprojects. cal and purpose codes.
- III. Project Flash Second day of Cable Transmits changes in Report following current year obligations,  
month-increases or decreases. monthly.
- IV. Project Fin-Seventh day Cable Transmits by project  
ancial Activity following current year obligations Report (PFAR)quarter-and accrued expenditures.  
quarterly.
- V. Summary by Eighth day With U-Transmits current and Allowance Recon-following101s-prior year  
budget allow ciliation with quarter-origin-ance accounts-obligations  
Allowance Ledger quarterly.al & 1 and accrued expenditures. copy.

CDT: 1977/08/02  
EDT: 1983/02/16

ATTACHMENT 9F  
Project Agreement Abstract  
(Illustrative)

CABLE PRIORITY

FOR: M/FM/CAD

SUBJECT: Project Agreement Abstract

REF: CHAPTER 13, Controller Guidebook

Info. required ref follows:

- 1) 532-0080
- 2) National Development Foundation
- 3) August 31, 1981
- 4) September 30, 1986
- 5) \$1,000,000
- 6) \$5,000,000
- 7) \$250,000
- 8) \$2,500,000
- 9) SD Grant, SD Loan
- 10) None
- 11) 710
- 12) 700B

CDT: 1977/08/02

EDT: 1983/02/16

ATTACHMENT 9G

Project Flash Report  
(Illustrative)

CABLE PRIORITY

SUBJECT: April Project Flash Report

REF: Chapter 13, Controller Guidebook

FOR: M/FM/CAD

Project No.BPC/Loan NoCum. CY Obligation

532-0047LDAA 82 25532 EG13500,000  
532-0059LDAA 82 25532 AG13 1,000,000  
532-0079LESA 82 25532 KG13 750,000

532-0064532-U-010 2,000,000  
532-0065532-W-012 5,000,000

NOTE: Monthly Negative Reports required.

CDT: 1977/08/02  
EDT: 1983/02/16

#### ATTACHMENT 9H

#### Project Financial Activity Report

#### FORMAT OF PFAR CABLE

PROJAPPRLCYCYADJ TOLOCAL CURR  
NOCODEGOBLSEXPENDPYRTO DOLS  
(1)(2)(3)(4)(5)(6)(7)

34XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
34XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

TOTALSNET CY OBLIGATIONSCY EXPENDADJ TO PYR OBLIG  
(8)(9)(10)

GRANTS XXXXXX XXXXXX XXXXXX  
LOANS XXXXXX XXXXXX XXXXXX  
COUNTRYXXXXXXXXXXXXXXXXXXXX

The columns above represent the following:

(1) The numeric prefix 34 required for internal data management purposes followed by the three digit country code, the four digit sequential project number and a two digit subproject indicator where applicable. If a subproject indicator is not required the two spaces should be left blank.

(2) Contains two alpha character funding source indicator. Only authorized two digit alpha codes are those listed in Handbook 18, App. D, III, Attachment. A1 which is complete for all known appropriations. For loans the single alpha digit contained in loan no. 15 defined in Handbook 18, APP. D, Sec. III. Attachment. A5 and can be referenced to Attachment. A1 to determine proper two digit alpha approp. code.

With the replacement of the Allotment Symbol with the Budget Plan Code (BPC), some explanation is undoubtedly necessary as to the proper two digit alpha indicator to be used in PFAR reporting. With one exception (that being when the second and third digit of the BPC is DA) the proper two digit code to use for PFAR reporting is the second and third digits of the BPC. When the second and third digits of the BPC are DA, it is then necessary to refer to the 12th digit of the BPC (or the first digit of the Function Code element of the BPC) which will be the letter A,B,C,D,or E. The translation of these five letters for PFAR reporting is as follows: A=FN, B=PN, C=HE, D=SD, and E=EH. It is necessary to distinguish between the old appropriation code of PH and PN and HE.

As missions are not often aware of the specific appropriation utilized for Project Loans, the alpha character contained in the seven digit Loan Number must be referenced to obtain the appropriate two digit indicator for PFAR reporting. The loan alpha characters translate as follows: H=DL, K=ES, Q=PN, T=FN, U=HE, V=EH, and W=SD.

(3) Utilizes an alpha L or G character to indicate loan or grant.

(4) Contains up to six digits showing current year obligation activity. Adjustments to prior years should be included in this figure similar to the procedure used in the old PFAR reports.

(5) Contains up to 6 digits showing current year expenditure activity.

(6) Contains up to 6 digits showing net adjustments to prior year delegations. Prior year adjustments shown in this column are also included in column 4 in aggregate form with current year obligations.

(7) Contains up to 6 digits for appropriated dollar expenditures used to cover local currency costs.

(8) Represents sum of items in column 4 sorted by grant, loans and combined total of grants plus loans.

(9) Represents sum of items in column 5 sorted by grant, loans, and combined total of grants plus loans.

(10) Represents sum of items in column 6 sorted by grants, loans, and combined total of grants plus loans.

NOTE: Projects split funded between loans and grants will require separate line entry for each. Columns 4 through 10 are in thousands of dollars. Do not use comma between third and fourth digit. To indicate no amount in a given column either leave blank or insert six zeros. All entries will end in the designated space to the right within a given column and unused numerical spaces will be left as blank spaces or zero filled and right justified. Allow for two blank spaces between all columns. Accounting stations responsible for more than one USAID must submit a separate cable for each country. Columns (1) through (7) must contain 50 spaces. Credit amounts in this cable should be reflected in brackets () and not by a minus sign -.

Final paragraph of PFAR cable, following columns 8, 9, and 10 should reflect changes in PACD or Project Status in the following manner:

PACD

PROJ. NO.MODAYRSTATUS

34XXXXXXXXXXXXXXXXXX

Leave the appropriate column blank when there is no change, i.e., change in the Status but not PACD, leave PACD column blank.

The PFAR cable is due in FM/CAD by the seventh calendar day following the end of each quarter.

CDT: 1977/08/02

EDT: 1983/02/16

ATTACHMENT 9I

Summary by Allowance, Reconciliation with Allowance Ledger

(Illustrative)

USAID

SUMMARY BY ALLOWANCE

Reconciliation with Allowance Ledger  
For the Period -10/01-/81 -12/31/81

## OBLIGATIONS

Current

Allowance Ledger Year Adj. Prior Year EXPENDITURES

Budget Plan Code 1,006 544

"(54) 2,573

" 97

"(24) 158

" 4

" 156

Less Accruals Sept. 30,1981

Budget Plan Code- 1,928 " -24 " -122 " -3 " -4

Allowance Ledger 1,006 (78) 1,451

## PFAR CABLE

Column 8, Grants, plus or minus column 10, Grants \*1,006

Column 9, Grants 1,451

Column 10, Grants (78)

Certified Correct:

Controller

Note: \* Column 8 plus (if column 10 reflects deobligation) column 10 or minus (if column 10 reflects upward adjustment.). In the above example, the related PFAR cable would reflect Column 8, Grants, as 928 and column 10, Grants, as (78) ---( $928 + 78 = 1,006$ ).

CDT: 1977/08/02

EDT: 1983/02/16

## ATTACHMENT 9J

USAID General Ledger Trial Balance -Imprest Funds

(Illustrative)

## AGENCY FOR INTERNATIONAL DEVELOPMENT

USAID General Ledger Trial Balance -Imprest Funds

Report Control Symbol U-251Fiscal Year:

Mission: Graustark Page of Pages

General Ledger Title of Account No. Account Debit Credit

1142Imprest Fund Advance 20,000.00

2182Liability for Imprest  
Fund Advances 20,000.00

(2)(3)

Cashier's Amount Advanced

Name Dollar Equivalent

John J. Doe \$15,000.00

R.Q. Smyth \$5,000.00

Total \$20,000.00